

EXHIBIT A

**NewRoc Motorcycles LLC
d/b/a/
NewRoc Harley-Davidson
and
NewRoc Buell**

EMPLOYEE HANDBOOK

VERSION 1.0

EFFECTIVE 10/1/2005

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New Roc Harley-Davidson Employee Handbook

About This Handbook

This handbook is designed to acquaint you with New Roc Harley-Davidson (hereinafter also referred to as New Roc H-D) and provide you with information about working conditions, employee benefits, and some of the policies affecting your employment. You should read, understand, and comply with all provisions of the handbook. It describes many of your responsibilities as an employee and outlines the programs developed by New Roc H-D to benefit employees.

However, this handbook cannot anticipate every situation or answer every question about employment. The handbook is not an employment contract and is not intended to create contractual obligations of any kind.

All employees of New Roc H-D are "At Will". Although we hope your employment will be long term, either you or New Roc H-D may terminate the employment relationship at any time, for any reason, with or without cause or notice.

New Roc H-D must remain flexible enough to respond to changing business conditions. In order to retain necessary flexibility in the administration of policies and procedures, New Roc H-D reserves the right to change, revise, or eliminate any of the policies and/or benefits described in this handbook, except for its policy of employment-at-will. The only recognized deviations from the stated policies are those authorized and signed by the President of New Roc H-D.

This edition of the employee handbook supersedes all previous policies, practices, and previous editions and is effective October 1, 2005.

SECTION 1 EMPLOYMENT

101 EMPLOYE RELATIONS

New Roc H-D believes that the work conditions, wages, and benefits it offers to its employees are competitive with those offered by other employers in this area and in this industry. If employees have concerns about work conditions or compensation, they are strongly encouraged to voice these concerns openly and directly to their supervisors.

102 EQUAL EMPLOYMENT OPPORTUNITY

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at New Roc H-D will be based on merit, qualifications, and abilities. New Roc H-D does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, disability, or any other characteristic protected by law.

New Roc H-D will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of their immediate supervisor or the President of New Roc H-D. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

103 IMMIGRATION LAW COMPLIANCE

New Roc H-D is committed to employing only United States citizens and aliens who are legally authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are re-hired must also complete the form if they have not completed an I-9 with New Roc H-D within the past three years, or if their previous I-9 is no longer retained or valid.

Employees with questions or seeking more information on immigration law issues are encouraged to contact the Accounting Manager. Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

Jack asked only one work job. 40 hrs work a week

104 CONFLICTS OF INTEREST

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which New Roc H-D wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation. Contact the President of New Roc H-D for more information or questions about any actual or potential conflict of interest.

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of New Roc H-D business dealings. For the purpose of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if an employee has any influence on transactions involving purchases, contracts, or leases, it is imperative that he or she disclose to an officer of Chic's H-D as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee or relative has a significant ownership in a firm with which New Roc H-D does business but also when an employee or relative receives any payment, kickback, bribe, gift, or special consideration as a return for goods or services provided to New Roc H-D.

An actual or potential conflict of interest occurs when an employee is asked or offers to service or customize a motorcycle which would normally be serviced or customized at New Roc H-D. New Roc H-D understands employees may occasionally work on a friend or relative's motorcycle; however, "moonlighting" which consistently results in loss of business for New Roc H-D will be viewed as a serious conflict of interest and could result in disciplinary action or termination of employment at New Roc H-D.

104 OUTSIDE EMPLOYMENT

An employee may hold a job with another organization as long as he or she satisfactorily performs his or her job responsibilities with New Roc H-D. All employees will be judged by the same performance standards and will be subject to New Roc H-D's scheduling demands, regardless of any existing outside work requirements.

If New Roc H-D determines that an employee's outside work interferes with performance or the ability to meet the requirements of New Roc H-D as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain employed with New Roc H-D.

Outside employment will present an actual conflict of interest if it has any adverse impact on New Roc H-D.

106 NON-DISCLOSURE

The protection of confidential business information and trade secrets is vital to the interests and the success of New Roc H-D. Such confidential information includes, but is not limited to, the following examples:

- Compensation data
- Customer lists
- Customer preferences
- Financial information
- Marketing strategies
- Pricing structures/Profit margins/Inventory levels
- Allocation of product
- Information contained in this Employee Handbook

Any employee who improperly uses or discloses any trade secrets or confidential business information will be subject to disciplinary action, up to and including immediate termination of employment, even if he or she does not actually benefit from the disclosed information.

SECTION 2 EMPLOYMENT CATAGORIES & RECORDS

201 EMPLOYMENT CATAGORIES

It is the intent of New Roc H-D to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time. Accordingly, the right to terminate the employment relationship at will at any time with or without notice is retained by both the employee and New Roc H-D.

Each employee will belong to one employment category:

- A. **REGULAR FULL-TIME** employees are those who are not in a temporary or introductory status and who are regularly scheduled to work New Roc H-D's full-time schedule. Generally, they are eligible for New Roc H-D benefit package, subject to the terms, conditions, and limitations of each benefit program.

Regular Full-Time employees who are asked to cut back their work hours during seasonal off-peak periods, will not lose their Regular Full-Time status.

- B. **PART-TIME** employees are those who are not assigned to a temporary status and who are regularly scheduled to work less than 40 hours per week, and average less than 1,500 hours per year. While they do receive all legally mandated benefits (such as Social Security and

workers' compensation insurance), they are ineligible for all of New Roc H-D's other benefit programs.

- C TEMPORARY employees are those who are hired as interim replacements, to temporarily supplement the work force, or to assist in the completion of a specific project. Employment assignments in this category are of a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status unless and until notified of a change. While temporary employees receive all legally mandated benefits (such as worker's compensation insurance and Social Security), they are ineligible for all of New Roc H-D's other benefit programs.

202 PROBATIONARY EMPLOYMENT

Probationary employment is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. New Roc H-D uses this period to evaluate employee capabilities, work habits, and overall performance. Either the employee or New Roc H-D may end the employment relationship at will at any time during or after the introductory period, with or without cause or advance notice.

All new and re-hired employees work on a probationary basis for the first 90 calendar days after their date of hire. Any significant absence will automatically extend a probationary period by the length of the absence. If New Roc H-D determines that the designation probationary period does not allow sufficient time to thoroughly evaluate the employee's performance, the probationary period may be extended for a specified period.

During the probationary period, new employees are eligible for those benefits that are required by law, such as workers' compensation insurance and Social Security. After the probationary period, they may also be eligible for other New Roc H-D provided benefits, subject to the terms and conditions of each benefits program. Employees should read the information for each specific benefits program for the details on eligibility requirements.

203 ACCESS TO PERSONNEL FILES

New Roc H-D maintains a personnel file on each employee. The personnel file includes such information as the employees' job application, résumé, records of training, documentation of performance appraisals and salary increases and other employment records.

Personnel files are the property of New Roc H-D, and access to the information they contain is restricted. Only supervisors and management personnel of New Roc H-D who have a legitimate reason to review information in a file are allowed to do so. Employees who wish to review their own file should contact the Accounting Manager. With reasonable advance notice, employees may review their own personnel files in New Roc H-D's offices and in the presence of an individual appointed by New Roc H-D to maintain the files.

*Gave
Jack
Tom McDermott
phone
to ✓ ref.
- He never
did!*

204 EMPLOYMENT REFERENCE CHECKS AND CONFIDENTIALITY

To ensure that individuals who join New Roc are well qualified and have a strong potential to be productive and successful, it is the policy of New Roc H-D to check the employment references of all employees.

New Roc H-D will respond to all reference check inquiries from other employers. Responses to such inquiries will be limited to factual information – dates of employment, job descriptions, and salary – that can be substantiated by New Roc H-D's records.

Information regarding the employment of current or former employees is to be kept confidential. Any authorized release of this information will result in the immediate termination of the employee who released it.

205 PERSONNEL DATA CHANGES

It is the responsibility of each employee to promptly notify New Roc H-D of any changes in personnel data. Personal mailing addresses, telephone numbers, numbers and names of dependants, individuals to be contacted in the event of an emergency, educational accomplishments, and other such status reports should be accurate and current at all times. If any personnel data has changed notify the Administration Manager.

206 EMPLOYMENT APPLICATIONS

New Roc H-D relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in New Roc H-D's exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

207 PERFORMANCE EVALUATION

Supervisors and employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. A formal written performance evaluation will be conducted at the end of an employee's initial period of hire, known as the probationary period. Additional formal performance evaluations are conducted to provide both supervisors and employees the opportunity to discuss job tasks, identify and correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals.

Performance evaluations are scheduled approximately every 12 months, coinciding generally with the anniversary of the employee's original date of hire.

SECTION 3 EMPLOYEE BENEFITS

301 EMPLOYEE BENEFITS

Eligible employees at New Roc H-D are provided certain benefits outlined below. A number of the programs (such as Social Security, worker's compensation, and unemployment insurance) cover all employees in the manner prescribe by law.

Benefits eligibility is dependent upon a variety of factors, including employee classification. Your supervisor can identify the programs for which you are eligible. Details of many of these programs can be found elsewhere in the employee handbook.

The following benefit programs are available to eligible employees;

Major Medical Insurance
Vacation Benefits
Holidays
Sick Leave
Employee Discounts
Profit Sharing
401k Plan

Some benefit programs require contributions from employees, but most are fully paid by New Roc H-D. The benefit package for regular Full-Time employees represents a substantial additional cost to New Roc H-D.

302 MEDICAL INSURANCE

At New Roc H-D, we care about the health and well-being of our employees and their family members. We currently offer a competitive benefits package. Following is a brief summary of the benefits available to you. Please keep in mind this information is not the official documentation governing these policies. You must read the official plan documents which have been provided to you for the details. Any questions you have concerning specific provisions of your health care benefits should be directed to your supervisor or the Accounting Manger.

After 30 days of employment a Regular Full-Time employee is eligible for enrollment in our Major Medical health plan(s). As carriers change from time to time, you will be provided with specific information concerning your options and details of the policy(s).

At present New Roc H-D incurs 75% of the cost of an individual health insurance policy. The employee pays the other 25% via four equal weekly payroll deductions each month. Employees who choose family coverage pay the additional cost of the family coverage. New Roc H-D reserves the right to change this ratio as the cost of insurance changes.

303 BENEFITS CONTINUATION

~~set~~
 * Patti said she would send me papers
 2/8 - never did

The federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under New Roc H-D's health plan when a "qualifying event" would normally result in the loss of eligibility. Some common qualify events are:

- Resignation, termination of employment
- A leave of absence
- A change in employee classification
- An employee's divorce or legal separation
- A dependent child no longer meeting eligibility requirements

Under COBRA, the employee or beneficiary pays the full cost of coverage at New Roc H-D's group rates plus an administrative fee.

304 VACATION POLICY

Eligibility: Based on Date of Hire

<u>Term of Employment</u>	<u>Amount of Paid Vacation</u>
1) From Date of Hire to 1 st anniversary	1) None
2) From 1 st to 2 nd anniversary	2) 5 days
3) From 2 nd to 5 th anniversary	3) 10 days
4) From 5 th anniversary forward	4) 15 days

Only Full-Time (40 or more hours per week) employees are eligible for paid vacation.

Vacation Pay Rate:

1. Hourly Employees: hourly wage times eight hours for each day of paid vacation.
2. Salaried Employees: regular weekly salary divided by five for each day of paid vacation.
3. Flat-Rate Employees: are paid the flat rate hourly rate.

Terms:

1. Vacation, and any exceptions to this policy, must be approved in writing (vacation form) in advance by the employee's department manager.
2. Vacation should be taken between October 1 and March 1.
3. Vacation time can't be carried over or accumulated from year to year. Unused days as of the day before the employee's date of employment anniversary can't be carried over to the new vacation year starting the next day.
4. Employees will be paid for unused vacation as of the day before their date of employment anniversary, subject to 5) below.
5. If an employee resigns or is terminated, he or she forfeits, and will not be paid for, unused vacation time.

305 HOLIDAYS

Paid Holidays: Thanksgiving, Memorial Day, Labor Day, Christmas, New Year's Day and the Fourth of July. If the employee's day off falls on a paid holiday, the employee does not receive an additional day off.

306 UNEXCUSED LEAVE

1. If an employee:
 - a. does not show up for work
 - b. does not call their department manager by 10 a.m. of the day they don't show up, and
 - c. does not get the permission of their department manager when they call or
 - d. leave work without the prior permission of their department manager

then he or she will be on unexcused leave which is grounds for immediate termination.

307 SICK LEAVE POLICY

Eligibility: Five days per year

1. Full-Time (40 or more hours per week) employees only.
2. Must be employed one year before benefits begin.

Terms:

1. Sick leave can only be granted by the employee's department manager. The employee must call in before 10 a.m. on the day that they're sick and be granted sick leave by their department manager.
2. Sick leave is only granted for personal illness or injury of the employee, not of the employee's family.
3. If the department manager so states at the time of the call, a written doctor's confirmation of the employee's personal injury or illness may be required.
4. Unused sick days cannot be carried forward from year to year.
5. Employees will be paid for unused sick days at their vacation pay rate, as defined in Vacation Policy, "Vacation Pay Rate", subject to 6) below.
6. If an employee resigns or is terminated, he or she forfeits, and will not be paid for, accrued but unused sick leave.
7. Time off, when granted by the department manager, for doctor's or dentist's appointments, will be considered sick leave. Employees are expected to schedule routine medical/dental appointments on their days off.
8. If an employee had been granted sick leave by his/her department manager, and has already used his/her available sick leave for the year, either,
 - a. he or she will lose one day's pay for each additional day of sick leave (salaried employees),

- b. he or she can use a day of vacation leave, if they have some unused for the year, if their department manager approves it.

308 WORKERS COMPENSATION INSURANCE

NewRoc H-D provides a comprehensive workers' compensation insurance program at no cost to employees. This program covers any actual injury or illness sustained in the course and scope of employment that requires medical, surgical, or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or, if the employee is hospitalized, immediately.

Employees who sustain work-related injuries or illnesses should inform their supervisor immediately. No matter how minor an on the job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for potential coverage as quickly as possible.

SECTION 4 PAYROLL & TIME-KEEPING INFORMATION

401 TIME KEEPING

Accurately recording time worked is the responsibility of every nonexempt employee. Federal and state laws require NewRoc H-D to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

Employees should accurately record the time they begin and end their work, as well as the beginning and ending time of each meal period. They should also record the beginning and ending time of any split or departure from work for personal reasons. Overtime work for hourly employees must always be approved before it is performed.

All employees are expected to work their assigned schedules unless an employee has the prior permission of their immediate supervisor to vary such schedule.

Altering, falsifying, tampering with time record, or recording time on another employee's time record may result in disciplinary action, up to and including immediate termination of employment.

Hourly employees should report to work no more than 15 minutes prior to their scheduled starting time nor stay more than 15 minutes after their scheduled stop time without expressed, prior authorization from their supervisor.

If corrections or modifications are made to the time record, both the employee and the supervisor must verify the accuracy of the changes by initialing the time record.

402 PAYDAYS

*store account owed
approx \$600.00*

*never over
paid on
time*

All employees are paid weekly on every Friday. Each paycheck will include earnings for all work performed through the end of the previous payroll period.

← Commissions are paid on the 15th of the month, following the month the commission is earned.

If a regular payday falls during an employee's vacation, the employee's paycheck will be available upon his or her return from vacation.

Advances against pay are only considered in times of extreme financial hardship, and can only be granted by the Accounting Manager. There is a \$25.00 administrative charge for any advance so granted.

403 EMPLOYMENT TERMINATION

When employment is terminated, NewRoc H-D requires the immediate return of all company-owned property. Failure to do so will result in a set-off of costs incurred by NewRoc H-D due to the employee's failure to return all company-owned property from the employee's final paycheck to the extent legally permitted. Pay set-offs will also be deducted from the final paycheck, when monies are owed to NewRoc H-D for any products and services purchased but not paid in full at the time of termination; for an outstanding balance left unpaid on the employee's account; for unpaid contributions to employee benefits programs per the employer-employee split at the time of termination; and for any other monies owed NewRoc H-D by the employee, for any reason. This handbook hereby authorizes NewRoc H-D to deduct said monies owed from the final paycheck arranged at the time of separation of the employment relationship. The employee's receipt of the handbook signifies that the employee understands and acknowledges NewRoc H-D termination procedures.

404 ADMINISTRATIVE PAY CORRECTIONS

NewRoc H-D takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday.

In the unlikely event that there is an error in the amount of pay, the employee should promptly bring the discrepancy to the attention of the Accounting Manager so that corrections can be made as quickly as possible.

Bullshit

SECTION 5 WORK ENVIRONMENT & SAFETY

501 SAFETY

Safety is an important part of the NewRoc H-D work environment. Each employee is expected to obey safety rules and to exercise caution in all work activities. Employees must immediately report any unsafe condition to the appropriate manager. Employees who fail to report or, where

appropriate, remedy such situations, may be subject to disciplinary action, up to and including immediate termination of employment.

In the case of accidents that result in injury, regardless of how insignificant the injury may appear, employees should immediately notify the appropriate supervisor. Such reports are necessary to comply with laws and initiate insurance and workers' compensation benefits procedures.

502 MATERIAL HANDLING & LIFTING

As an employee of NewRoc H-D much of your work will involve material handling. Whether stocking shelves, unloading trailers, or assisting our customers with their purchases, you will be required from time to time to handle material. Some of the basic best practices for handling material are outlined below. All employees of NewRoc H-D should follow these common sense rules when handling material at NewRoc H-D.

Six steps to Safe Lifting:

1. Keep your feet apart – one alongside, one behind the object you are lifting.
2. Keep your back straight, nearly vertical.
3. Tuck in your chin.
4. Grasp objects with your whole hand.
5. Tuck elbows and arms in and hold load close to your body.
6. Keep your body weight directly over your feet and lift with your legs first, whenever possible.

Servicing & Handling Batteries

Personal protective clothing is provided for your protection when servicing or handling batteries. Synthetic aprons and face shields or goggles are provided and must be worn when servicing batteries. If battery acid splashes on your skin or in your eyes, immediately flush with water. Be careful – there have been times when a battery explodes and splashes acid on those in close proximity.

Tire Mounting

The mounting of any tire can be very dangerous to the employee performing the task and those in close proximity. Use extreme caution and be fully aware of the safety rules that apply to tire mounting.

Housekeeping

Keep the aisle clear. Keep access to the fire extinguishers clear at all times. Do not store material in doorways or exits.

503 EMPLOYEE PARKING AREA

Employees should park their vehicles in the designated employee parking area.

504 PETTY CASH

NewRoc H-D maintains a petty cash fund on its premises to purchase out-of-stock parts, supplies, etc. The petty cash fund is rarely used because NewRoc H-D has an established "open account" at most of its suppliers' location. Employees who are sent across town to pick up parts or supplies should use NewRoc H-D open account whenever possible. Use the following procedure when necessary to make purchases using petty cash:

Supervisor approval is required

Notify the Accounting Manager responsible for maintaining petty cash

Receive the cash for the amount owed

Purchase the item or items required

Make sure you get a receipt for the purchase

Return with the receipt (and change, if any)

* \$40 - for gas

505 USE OF PHONE, MAIL AND INTERNET SYSTEMS

Personal use of telephones for long-distance and toll calls is not permitted. Employees should practice discretion in using company telephones when making local personal calls and may be required to reimburse NewRoc H-D for any charges resulting from their personal use of the telephone.

The mail system and the Internet (including electronic mail or email) are reserved for the company's business purposes and are not to be used for personal purposes at any time. All incoming mail and incoming or outgoing email communications may be monitored by the company in accordance with applicable Federal or State law and any violation of this policy will subject the violating employee to immediate termination.

506 SMOKING

In keeping with NewRoc H-D's intent to provide a safe and healthful work environment, smoking in the workplace is prohibited. In situations where the preferences of smokers and nonsmokers are in direct conflict, the preferences of nonsmokers will prevail.

Smoking breaks must be approved by department managers. Time allotted for smoking breaks will reduce time for lunch breaks for those employees electing to take smoking breaks.

507 OVERTIME

Overtime compensation is paid to all hourly employees in accordance with Federal and State wage and hour restrictions. Overtime pay is based on actual hours worked. Time off on sick

never paid overtime

leave, vacation leave, or any leave of absence will not be considered hours worked for purposes of performing overtime calculations.

508 PERSONAL PROPERTY

NewRoc H-D can not be liable for any theft, loss of, or damage to personal property. The responsibility of personal property is that of the employee.

Technician Tools

Service technicians are expected to acquire and maintain and insure, at their own expense, tools necessary for performance of service procedures. A list of necessary tools can be obtained from the Service Manager. NewRoc H-D does not carry insurance which covers theft, loss or damage to technician tools.

509 USE OF EQUIPMENT AND VEHICLES

Equipment and vehicles essential in accomplishing job duties are expensive and may be difficult to replace. When using property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines. Any personal use of company equipment or vehicles must be approved by a department manager. Use of company vehicles or motorcycles for business use must be approved in advance by a department manager. Such use is limited to that required for business purposes. Please notify your supervisor if any equipment, machines, tools, or vehicles appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The supervisor can answer any questions about an employee's responsibility for maintenance and care of equipment or vehicles used on the job.

The improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action, up to and including termination of employment.

From time to time our employees may be required by our insurers or others to fill out and sign informational forms related to their driving history or other background information relevant to their ability to perform their jobs for the Company (for example, the Universal Underwriters Insurance Company requires that each of our employees who drive a vehicle as part of their job fill out and sign and submit a Motor Vehicle Record Request form (UU 2721) before being allowed to drive Company vehicles). Refusal by any employee to fill out, sign and submit any such form is grounds for either reassignment by the Company to another position not requiring such form, or for immediate termination by the Company.

Helmets

All employees are required to wear a department of Transportation approved motorcycle helmet when riding a motorcycle for NewRoc H-D business purposes. This includes the employee's own motorcycle if it is being ridden while conducting business for NewRoc H-D during his/her hours of employment.

Operators Licenses

Employees operating a NewRoc H-D company owned vehicle or any vehicle in the custody of NewRoc H-D must have a valid operators license. Employees driving a motorcycle-company owned or otherwise in the custody of NewRoc H-D must have a valid drivers license with motorcycle endorsement. Employees must operate them safely, abide by state & federal motor vehicle laws, follow all operating instructions, and guidelines. Failure to do so shall subject the employee to immediate termination.

510 USE OF SHOP FACILITIES FOR PERSONAL USE

Employees may use shop facilities at the discretion of the Service Manager, and only at an agreed upon time. No other person is allowed with the employee in the facility at that time.

511 PARTS

No part, accessory, fluid, or other time may be removed from the dealership without prior approval of your supervisor or the President of NewRoc H-D. No part or accessory may be used for personal use, or given to a customer without account for the sale of the part or accessory. Breach of this policy shall subject the employee to immediate termination.

512 BUSINESS TRAVEL EXPENSES

→ # 40 - gas receipts to
Claudia - never paid

NewRoc H-D will reimburse employees for reasonable business travel expenses incurred while on assignments away from the normal work location. All business travel must be approved in advance by the employee's supervisor.

When approved, the actual reasonable costs of travel, lodging, and other expenses directly related to accomplishing NewRoc H-D business travel objectives will be paid by NewRoc H-D upon receipt of proper receipts or documentation. Employees are expected to limit expenses to reasonable amounts. Employees will receive \$35.00 per each day of approved travel to cover meals.

Employees who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor. Vehicles owned, leased, or rented by NewRoc H-D may not be used for personal use without prior approval of the President of NewRoc H-D.

Cash advances to cover reasonable anticipated expenses may be made to employees, after travel has been approved.

Employees should contact their supervisor for guidance and assistance on procedures related to travel arrangements, travel advances, reimbursement for specific expenses, or any other business travel issues.

Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action up to and including immediate termination of employment.

513 SCHOOL AND CONVENTION COMPENSATION

Employee compensation:

1 For time

- a. Employees will be paid for one day's work (8 hours if on hourly or flat rate) for each day that they are in school or at a convention (in actual attendance).

2 Travel

- a. Employees are paid for travel time to or from the event, subject to 6 (b) 1 that follows in this section.

3 Meals

- a. Employees are given a \$35 per day meal allowance. Employees must themselves pay for meal costs in excess of \$35 per day, or for any meals for which they cannot supply receipts.

4 Hotels

- a. NewRoc H-D will pay employees' hotel costs for the evening before classes or conventions, and for each evening following a day of class or convention attendance, with the exception of the evening following the last day of class or convention. Hotel expenses will be paid for this final evening only if travel arrangements cannot be made to reasonable return on the last day of the class/convention.

5 Tuition

- a. Employees' tuition or convention attendance fees will be paid by NewRoc H-D, if approved in advance by the President of NewRoc H-D.

6 Travel

- a. NewRoc H-D will pay employees' air fare for travel to and from schools or conventions. These arrangements will be made by the employee's manager. Employees will also be reimbursed for travel from the airport to their accommodations and back to the airport (with itemized receipts).
- b. Where approved in advance by a manager, employees may take their own cars/trucks, realizing that:
 - 1) They will not be paid for travel time, including any extra time they may incur by driving.
 - 2) They will be reimbursed for travel expenses at the rate per mile approved by the IRS for car travel at the time they travel.
 - 3) This amount cannot exceed the cost of the lowest available air fare.

- 7 All requests for attendance at schools or conventions must be approved in advance by the employee's department manager, in writing.

514 VISITORS IN THE WORKPLACE

To provide for the safety and security of employees and the facilities at NewRoc H-D, only authorized and escorted visitors are allowed in the parts and service areas. Restricting unauthorized visitors helps maintain safety standards, protects against theft, ensures security of equipment, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances.

If an unauthorized individual is observed on NewRoc H-D's parts or services premises, employees should immediately notify their supervisor or, if necessary, direct the individual to the main entrance or waiting area.

SECTION 6 EMPLOYEE CONDUCT

601 MILITARY LEAVE

A military leave of absence will be granted to employees, except those occupying temporary positions, to attend scheduled drills or training or if called to active duty with the US armed services. This leave of absence will be unpaid, unless an employee elects to use unused vacation days to the extent they are available.

Subject to the terms, conditions and limitation of the applicable plans for which the employee is otherwise eligible, health benefits will be provided by NewRoc H-D for the full term of the military leave of absence. The costs of these benefits will be shared by NewRoc H-D and the employee as per the current Employer/Employee split defined for the specific policy.

Vacation, sick leave, and holiday benefits will continue to accrue during a military leave of absence.

Employees on two-week active duty training assignments or inactive duty training drills are required to return to work for the first regularly scheduled shift after the end of training, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with all applicable state and federal laws.

Every reasonable effort will be made to return eligible employees to their previous position or a comparable one. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service, such as the rate of vacation accrual and job seniority rights.

602 EMPLOYEE CONDUCT AND WORK RULES

To ensure orderly operations and provide the best possible work environment, NewRoc H-D expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including immediate termination of employment.

- 1 Possession, distribution, sale, transfer, use or being under the influence of alcohol or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment
- 2 Fighting or threatening violence in the workplace
- 3 Boisterous or disruptive activity in the workplace
- 4 Negligence or improper conduct leading to damage of employer-owned or customer-owned property
- ⑤ Insubordination or other disrespectful conduct
- 6 Violation of safety or health rules
- 7 Smoking in prohibited areas
- ⑧ Sexual or other unlawful or unwelcome harassment
- 9 Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- 10 Excessive absenteeism or any absence without notice
- 11 Unauthorized absence from work station during the workday
- 12 Unauthorized use of telephones, mail system or other employer-owned equipment
- 13 Violation of personnel policies
- 14 Unsatisfactory performance or conduct
- 15 Any form of dishonesty or unethical behavior or behavior which damages the name or good will of NewRoc H-D.

Again this list is not intended to be all inclusive. **Employment with NewRoc H-D is at the mutual consent of NewRoc H-D and the employee, and either party may terminate that relationship at any time, with or without cause, and with or without advance notice.**

603 DRUG AND ALCOHOL USE

It is NewRoc H-D's desire to provide a drug-free, healthful, and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

The NewRoc Harley-Davidson Drug and Alcohol free Workplace Program, a supplement and amendment to this Handbook, describes NewRoc H-D's policies on Drug and Alcohol Use, and which is incorporated fully by reference herein, and which by employee's signature on the employee acknowledgment form he/she acknowledges having received, along with this handbook.

While on NewRoc H-D premises and while conducting business-related activities off NewRoc H-D premises, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment, and/or required participation in a substance abuse rehabilitation or treatment program. Such violations may also have legal consequences.

Employees with drug and alcohol problems that have not resulted in, and are not the immediate subject of, disciplinary action may request approval to take unpaid time off to participate in a rehabilitation or treatment program. Leave may be granted if the employee agrees to abstain from use of the problem substance; abides by all NewRoc H-D policies, rules, and prohibitions relating to conduct in the workplace; and if granting the leave will not cause NewRoc H-D any undue hardship.

Under the Drug-Free Workplace Act, an employee who performs work for a government contract or grant must notify NewRoc H-D of a criminal conviction for drug-related activity occurring in the workplace. The report must be made within five days of the conviction.

604 CORPORATE POLICY ON HARASSMENT

NewRoc Motorcycles LLC, a New York Limited Liability Company (the "Company") is committed to maintaining a collegial work environment in which all individuals are treated with respect and dignity. It is the policy of the Company that any form of harassment or discrimination on the basis of race, religion, color, national origin, ancestry, marital status, physical handicap, mental condition, age and gender, including sexual harassment ("harassment") is prohibited. The Company is committed to maintain its offices free of any such harassment and discrimination.

For purposes of this policy, sexual harassment is defined as unwelcome or unwanted conduct of a sexual nature (verbal or physical) when: 1) submission to or rejection of this conduct by an individual is used as a factor in decision affecting hiring, evaluation, promotion or other aspects of employment; 2) this conduct substantially interferes with an individual's employment or creates an intimidating, hostile or offensive work environment.

The Company recognizes that harassment may take many forms, including:

- 1 verbal conduct such as epithets, jokes based on ethnicity or gender, derogatory comments, slurs or unwanted sexual advances, invitations or comments;
- 2 visual conduct such as derogatory posters, cartoons, drawing or gestures;
- 3 physical conduct such as assault, blocking normal movement or interference with work because of gender or another protected basis;
- 4 threats and demands to submit to sexual requests in order to maintain employment or avoid some other loss, and offers of job benefits in return for sexual favors;
- 5 retaliation for having reported the harassment.

Harassment is prohibited in the Company's offices and in other work-related settings such as field assignments, business trips and business-related social events.

Any employee who feels he or she is being harassed or discriminated against, or who is aware of harassment or discrimination, should report it immediately to the President of NewRoc H-D. A thorough, objective investigation will be undertaken, without prejudice or retaliation against the person making the report.

"NO HARASSMENT" POLICY/PROCEDURE

NewRoc Harley-Davidson does not and will not tolerate harassment of our employees. The term "harassment" includes, but is not limited to, slurs, jokes and other verbal, graphic, or physical conduct relating to an individual's race, color, sex, religion, national origin, citizenship, age or disability. "Harassment" also includes sexual advances, requests for sexual favors, unwelcome or offensive touching, and other verbal, graphic or physical conduct of a sexual nature.

VIOLATION OF THIS POLICY/PROCEDURE WILL SUBJECT AND EMPLOYEE TO DISCIPLINARY ACTION UP TO AND INCLUDING IMMEDIATE DISCHARGE.

If you feel that you are being harassed in any way by another employee or by a customer or vendor, you should make your feelings known to your supervisor immediately. The matter will be thoroughly investigated and where appropriate, disciplinary action will be taken. If you do not feel that you can discuss the matter with your supervisor or if you are not satisfied with the way your complaint has been handled, please contact Jack Meskunas.

You will not be penalized in any way for reporting such conduct concerning yourself or another person.

605 ATTENDANCE AND PUNCTUALITY

To maintain a safe and productive work environment, NewRoc H-D expects employees to be reliable and to be punctual in reporting for scheduled work. You must report to work in enough time to be ready to start your job at the beginning of your shift. You must arrange your personal schedule to comply with you assigned work hours.

Absenteeism and tardiness place a burden on other employees and on NewRoc H-D. In the rare instances when employees cannot avoid being late to work or are unable to work as scheduled, they should notify their supervisor as soon as possible in advance of the anticipated tardiness or absence.

Poor attendance and excessive tardiness are disruptive. Either may lead to disciplinary action, up to and including termination of employment.

606 PERSONAL APPEARANCE

*- disciplined for wearing sneakers
- that weren't sneakers
everyone wears sneakers*

Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image NewRoc H-D presents to customers and visitors. During business hours, employees are expected to present a clean and neat appearance and to dress according to the requirements of their positions.

Service Personnel are supplied with company uniforms. You should wear uniforms during work hours. We will supply you with enough changes so that you will always be able to have a neat appearance. Should you need additional shirts, or have any other problems with company supplied clothing, notify your supervisor.

Motorclothes appropriate for work dress and for the employee's personal use only may be purchased at cost + 10%, subject to approval of Parts and Sales supervisors.

607 RETURN OF PROPERTY

Employees are responsible for all property, materials, or written information issued to them or in the possession or control. Employees must return all NewRoc H-D property immediately upon request or upon termination of employment. NewRoc H-D may, where permitted by applicable laws, withhold from the employee's check or final paycheck the cost of any items that are not returned when required. NewRoc H-D may also take all action deemed appropriate to recover or protect its property.

608 RESIGNATION

Resignation is a voluntary act initiated by the employee to terminate employment with NewRoc H-D. Although advance notice is not required, NewRoc H-D requests at least two week's written resignation notice from all employees. NewRoc H-D may elect to have the resignation become effective immediately or at the conclusion of the notice period, in its sole discretion.

609 SECURITY INSPECTIONS

NewRoc H-D wishes to maintain a work environment that is free of illegal drugs, alcohol, firearms, explosives, or other improper materials. To this end, NewRoc H-D prohibits the possession, transfer, sale, or use of such materials on its premises. NewRoc H-D requires the cooperation of all employees in administering this policy.

Desks, lockers, and other storage devices may be provided for the convenience of employees but remain the sole property of NewRoc H-D. Accordingly, they, as well as any articles found within them, can be inspected by any agent or representative of NewRoc H-D at any time, either with or without prior notice.

NewRoc H-D reserves the right to inspect any mail or packages being brought into or leaving the premises.

610 CASH REPORTING RULE

The Internal Revenue Service (IRS) requires that any cash, cashiers check(s), treasurers check(s), money order(s), travelers check(s), or bank draft(s) received by the dealership in the amount of \$10,000 or more, must be reported to the IRS on a special form (Form 8300). This rule also applies to cash amounts totaling \$10,000 or more received at different times but being used for a related purchase such as deposits on one or more vehicles by the same purchaser.

All personnel are required to make copies of deposits on transactions fitting the above criteria.

611 KEEPING NEWROC H-D CLEAN

Employees are expected to help keep the premises clean. Some employees have specific custodial responsibilities, and perform the major cleaning. However, NewRoc H-D asks all employees to keep their area of operation professional looking, and the premises clean and comfortable for employees and customers.

SECTION 7 OTHER INFORMATION

701 EMPLOYEES DISCOUNTS

NewRoc H-D currently allows all employees to purchase parts and accessories on a cost plus 10 percent basis. We encourage all employees to take advantage of the employee discounts when purchasing parts & accessories for themselves. Keep in mind however, employee discounts are for the benefit of employees only. Abuse of the Employee Discount program may result in discontinuance of the program. NewRoc H-D reserves the right to discontinue Employee discounts or change the percentage markup over cost at any time.

The use of discounts by employees is restricted and will be closely monitored by NewRoc H-D management. All employee purchases should be made in accordance with established policy and procedures. A transaction in which an employee discount is computed must be processed by the employee's manager or, in their absence, to a designated manager.

Employee transactions should be processed before or after business hours, or during periods of very light retail activity, and never at the expense of any customer's time and/or convenience. Employees should avoid discussing their NewRoc H-D discount openly and never mention it in the presence of customers.

702 KEEPING YOUR SKILLS CURRENT

Product Offerings, Service & Sales techniques change very quickly in our environment. To be effective, employees must continually acquire new skills. NewRoc H-D has invested in the following audio-visual training programs, available from Harley-Davidson, to help employees' skills:

PHD Technical (Mechanics) Training

PACE	Parts & Accessory Merchandising
Prosell	Sales & Marketing Training

NewRoc H-D requires employees to be current on the Harley-Davidson training program appropriate to their departments. It is the responsibility of each employee to learn the information pertinent to his or her job. NewRoc H-D also sponsors employees to attend off-site training programs.

Employee Acknowledgement of receipt of the NewRoc Harley-Davidson/Buell Employee Handbook:

I, _____ (print name) acknowledge that I have received a copy of the NewRoc Motorcycles LLC d/b/a NewRoc Harley-Davidson/Buell Employee Manual on _____ (date).

I have been afforded an opportunity to read, review, and ask questions about the company policies.

Signed,

_____(Employee Signature)

November, 2005

NewRoc HARLEY-DAVIDSON
Drug and Alcohol Free Workplace Program

NewRoc Harley-Davidson (the "Company") has instituted a Drug and Alcohol Workplace Program which includes random testing of all employees by an independent, accredited testing laboratory. The attached eight (8) page Program shall be considered a supplement and amendment to the company's Employee Handbook. The testing will be done during normal business hours and the test results shall remain confidential. Any employee who refuses to submit to such testing may be terminated immediately, in accordance with the Program. Any questions about the procedures shall be directed to the undersigned. All employees must sign and return the attached acknowledgement form.

NewRoc Harley-Davidson

John A. (Jack) Meskunas, President

P0087

RULES OF CONDUCT

The following rules of conduct shall apply to all employees. Violation of these rules shall subject the non-complying employee to disciplinary action, up to and including immediate termination.

- A. The use, being under the influence of, sale, attempted sale, manufacture, purchase, attempted purchase, possession or transfer of alcohol while on Company property, or in Company vehicles during the individual's business day, is a violation of the Company rules and will result in disciplinary action, up to and including immediate termination. The Company reserves the right to ask an employee suspected of being under the influence of alcohol to submit to a blood alcohol test, in addition to a urine test.
- B. The use, being under the influence of, sale, attempted sale, manufacture, purchase, attempted purchase, possession or transfer of a nonprescription drug or controlled substance while on Company property or in Company vehicles is a violation of Company rules and will result in disciplinary action, up to and including immediate termination.
- C. Being subject to the effects of alcohol, a nonprescription drug, or controlled substance on Company property or in a Company vehicle is cause for the employee to be referred for alcohol and/or drug testing.
- D. The use and possession of a reasonable amount of legitimate and prescribed medications is permissible, provided that such medications are used as professionally recommended. However, the abuse of prescribed medications may constitute a violation of this Program. Proof of authorized use of prescribed medications may be required.

ALCOHOL AND DRUG TESTING

A. Newly Hired Employees ("New Hires")

- 1. All New Hires are to undergo a drug test prior to their employment by the Company, as a condition of their employment.
- 2. New Hires that test positive for nonprescription drugs, or controlled substances, or refuse to be tested will be denied employment.
- 3. New Hires may not be denied employment solely because of a prior positive test for alcohol or drugs, or admission of prior drug

use, provided they present evidence, acceptable to the Company, of successful rehabilitation and continuance of such rehabilitation of at least twelve (12) months duration prior to their application or reapplication.

4. A New Hire that tests positive for the presence of drugs or alcohol may reapply with the Company after a period of twelve (12) months.

B. Current Employees

1. Testing for Alcohol and Drugs - The Company may test employees for the presence of alcohol, drugs, or controlled substances where the Company has information about an employee's conduct that would cause a reasonable person to believe that the employee is demonstrating signs of impairment due to alcohol, drugs, or controlled substances or has used alcohol, drugs, or controlled substances on Company property. The Company's action may be based upon:
 - a. direct observation of use or indication of use (smell, appearance, behavior, etc.);
 - b. abnormal conduct of while at work, absenteeism, tardiness or deterioration in work performance;
 - c. a report of apparent use provided by another person which has been independently corroborated;
 - d. information that an employee was involved in or contributed to a work related accident;
 - e. evidence that an employee is under the influence of or involved in the use, sale, solicitation, possession or transfer of alcohol, nonprescription drugs, or controlled substances while working on the Company's premises or operating the Company's vehicle, machinery or equipment; or
 - f. the unfit condition or the existence of physical characteristics consistent with the influence of controlled substances, drugs, or alcohol in the workplace or while engaged in work-related activities (smell, appearance, behavior, etc.).
2. Random, Neutral Selection Drug and Alcohol Testing - The Company will require, as a condition of initial employment or as a condition of continued employment, that employees submit to random, unannounced, drug and alcohol testing. Selection of employees for random testing shall

be based on such selection procedures determined to be appropriate by the Company.

3. Current Employees/Post Rehabilitation - Current employees that have previously tested positive for the presence of controlled substances, drugs, or alcohol and have successfully completed rehabilitation programs and reentered the Company workforce, shall be subject to random drug and/or alcohol testing.

SUBSTANCES OF ABUSE

Company drug tests shall test for the presence of controlled substances and drugs of abuse including, but not limited to, the following:

	<u>Street Names</u>
Cocaine Metabolites	Coke, toot, blow, snow, crack, etc.
Opiate Metabolites	Heroin, Horse, Smack, Junk, Scat, etc.
Phencyclidine	Angel dust, rocket fuel, etc.
Amphetamines	Pep pills, meth, speed, bennies, etc.
Barbiturates	Downers, barbs, devils, yellows, etc.
Benzodiazepines	Downers, barbs, devils, yellows, etc.
Methaqualone	Meth

For the initial alcohol test, any detectable level of alcohol found constitutes a positive test result.

Confirmation tests conducted following a positive initial test result requires utilization of a procedure of equal or greater sensitivity than that used in previous drug or alcohol tests.

For the confirmation alcohol test, an ethyl alcohol level of 20 mg/dl found in the urine specimen or .02 units of breath in a breath alcohol test of an individual shall be deemed a positive result.

TEST PROCEDURES

- A. Consent – No alcohol tests may be administered, urine sample obtained or any drug test conducted on such sample without the written consent of the person being tested. An employee's refusal to consent is viewed as an act of insubordination and subjects the employee to disciplinary action, up to and including immediate termination.
- B. Test Time – Any drug or alcohol testing conducted or requested by the Company shall occur during or immediately after the regular work period of the Company

5. there is a risk to public safety that can be minimized by disclosure.
(However, unless the risk is immediate, the Company must obtain a court order permitting such release.)

POSITIVE TEST RESULTS FOR ALCOHOL OR DRUGS

- A. Positive Test Results – Positive drug or alcohol test reports shall be discussed with the employees or New Hires within five (5) days of receipt by the Company and the employee shall be placed on immediate, non-paid leave of absence. The Company shall then inform the New Hire or employee of the consequences of that report. The New Hire or employee may request and obtain a copy of the test results. Within five (5) days of receiving notice of the test results, the New Hire/employee may submit written information explaining the test results and why the results do not constitute a violation of the Company Program. In addition, the New Hire or employee may request within that five (5) day period the opportunity to retest a positive confirmed sample, at their own expense, at a certified lab of their own choosing. Should that retest prove negative for the presence of drugs or alcohol, the Company will reimburse the employee for the expense of that retest.
- B. Positive Tests For New Hires – New Hires that test positive for alcohol, controlled substances, or nonprescription drugs are to be denied employment. Those individuals may reapply with the Company after a period of twelve (12) months.
- C. Positive Tests For Current Employees – Current employees that test positive for the presence of alcohol, controlled substances, or drugs shall be placed on an immediate leave of absence. That leave of absence shall be unpaid. The employee shall be given the option of participating in a Company approved alcohol or drug treatment program. The employee shall satisfactorily complete the drug or alcohol treatment program and maintain their rehabilitation thereafter to be eligible for ending the leave of absence and returning to active work and remaining at active work. This optional participation, which follows a positive alcohol or drug test, is not considered a voluntary entry into an employee assistance program. Should the employee fail to agree to participate in such an alcohol or drug treatment program and thereafter commence to do so and continuously do so within seven (7) days after notice to the employee of the positive test results, the employee shall be deemed to have resigned his/her employment with the Company.

Employees that test positive for the presence of alcohol, controlled substances or drugs cannot return to active work until such time as they satisfactorily complete the drug or alcohol treatment program and maintain their rehabilitation thereafter and another alcohol and/or drug

test, administered by the Company, is successfully passed. Following the completion of the rehabilitation program and subsequent drug or alcohol tests, the employee may return to work upon agreement to the following additional condition of employment:

The employee will be subject to unscheduled alcohol and/or drug tests. Any subsequent failure of a drug or alcohol test or violation of the Company's Drug and Alcohol Free Workplace Program shall result in the immediate termination of that employee.

The Company is extremely sensitive and adverse to the use of controlled substance or other drug use by its employees and therefore screening of potential new employees is thorough and careful. The Company reserves the right to refuse to employ any job applicant for any reason, including, but not limited to the reasonable suspicion that said applicant is using or has used drugs.

- D. Leaves of Absence – The leave of absence which follows a positive drug or alcohol test is to be unpaid. However, the employee may use unused or accrued vacation time. Current benefit coverage would continue for the duration of the leave.
- E. Additional Discipline – An employee will be immediately terminated under the drug and alcohol Program should any of the following occur:
1. The employee refuses to undergo a drug or alcohol laboratory test as requested by the Company; or
 2. The employee switches, tampers with or makes any attempt to switch, tamper, alter or change a physical sample provided for testing; or
 3. The employee refuses to participate in a rehabilitation program as required by this Program.

employees and shall be deemed to be performed during work time for the purposes of determining compensation and benefits for current employees.

- C. Employee Information – New Hires or employees shall be given an opportunity to provide any information that he/she considers relevant at the time of the drug or alcohol testing, including the recent use of prescription or nonprescription drugs.
- D. Collection Facilities – The Company will contract with certified specimen collection facilities (medical laboratory). That contractor shall be responsible for the collection of testing specimens. Those collection facilities shall be responsible for the establishment and maintenance of appropriate specimen chain-of-custody procedures. At the time of specimen collection, a specimen large enough to conduct two (2) drug tests shall be taken.
- E. Testing Facilities – The testing of the specimens or samples shall be conducted by a certified laboratory, which may be the same company as the collection facility. A certified laboratory facility shall issue the test results to the Company.
- F. Actual Testing Procedure – The laboratory shall be responsible for collecting, labeling, packing and shipping samples to the certified laboratories. Generally, certified laboratories will conduct a two-step process. The first step is the screening test and the second step would be the confirmation test. The certified lab shall issue reports to the Company. The certified lab shall also retain positive test samples for a period of two (2) years. An employee may re-test a positive confirmed test sample at their own expense, at a certified lab of their own choosing.
- G. Confidentiality Requirements – All information received from the collection facility and/or certified labs, including test results, is deemed confidential. The Company will not release test results to anyone other than the employee/New Hire or medical, supervisory or other personnel as designated on a need-to-know basis, unless:
 - 1. the employee/New Hire has authorized a release in writing;
 - 2. it is necessary to introduce positive, confirmed results in an arbitration, administration or judicial proceeding;
 - 3. information must be disclosed to a governmental agency by law or by contract
 - 4. disclosure is to a rehabilitation program for purposes of treatment or evaluation;